

BEFORE  
THE PUBLIC SERVICE COMMISSION OF  
SOUTH CAROLINA  
DOCKET NO. 91-624-C - ORDER NO. 92-122 ✓  
FEBRUARY 19, 1992

IN RE: Frankie A. O'Cain,	)	
	)	
Complainant,	)	
	)	
vs.	)	ORDER
	)	GRANTING
	)	REQUEST
Southern Bell Telephone and	)	
Telephone Company,	)	
	)	
Respondent.	)	
	)	
	)	

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This matter comes before the Public Service Commission of South Carolina (the Commission) on the February 13, 1992 letter from Susie Whelchel, a Disclosure Officer with the Internal Revenue Service. Ms. Whelchel makes reference to the three subpoenas issued by this Commission in this Docket for three IRS employees in the Columbia District, Cheryl Benton, Brian Allen, and Mike Quinn. Ms. Whelchel asserts that under 26 United States Code §6103, the information requested from the IRS witnesses would come under the category of return information, which is confidential under the United States Code. Ms. Whelchel states that because of the statute, that even if the three witnesses appeared at the O'Cain hearing on March 5, 1992, that they would

not be able to disclose any information, because of the confidentiality requirements imposed by this statute. Ms. Whelchel therefore requests that the Commission quash the subpoenas for the three witnesses as listed above.

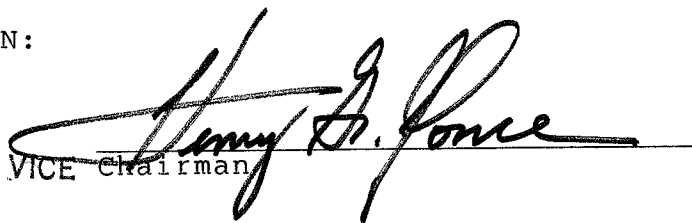
After consideration of this matter, the Commission is of the opinion that Ms. Whelchel accurately represents the nature of the code section appearing at 26 United States Code §6103. The Commission further agrees with Ms. Whelchel that any information possessed by the witnesses would be confidential under this code provision. It is therefore the opinion of this Commission that the subpoenas for Cheryl Benton, Brian Allen, and Mike Quinn should be quashed.

IT IS THEREFORE ORDERED THAT:

1. The subpoenas for Cheryl Benton, Brian Allen, and Mike Quinn ordering an appearance at the hearing on the matter of Frankie O'Cain v. Southern Bell Telephone and Telegraph Company for March 5, 1992, are hereby quashed.

2. That this Order shall remain in full force and effect until further Order of the Commission.

BY ORDER OF THE COMMISSION:

  
VICE Chairman

ATTEST:

  
Executive Director

(SEAL)